

Grants Manual

Administrative Roles

Office of Research, Grants and Sponsored Programs

The Office of Research, Grants and Sponsored Programs (ORGSP) was established to provide support for educational, scholarly, and creative activities on campus. We provide support for project development, budget development, grants administration, and partnership building internal and external to Western. The ORGSP also reviews all outgoing requests for funding to ensure compliance with institutional and governmental regulations, as well as the expressed guidelines of the prospective funding agent.

Accounting Services

The Office of Accounting Services maintains the accounting and budgetary systems at Missouri Western State University. This office provides timely, useful budget information, and services to all constituencies (e.g., general accounting, budgetary oversight, accounts payable, and treasury functions).

Authorized Institutional Representative

The University President, or designee, is the authorized institutional representative for Western. The endorsement and signature of the President, or appropriate vice president, is necessary on every outgoing grant proposal for research or funding.

Western Foundation

The mission of the Missouri Western State University Foundation is to inspire a lifelong passion for learning and to empower a diverse population of students to succeed as citizens in a changing world. The Foundation exists to foster partnerships and vital connections by encouraging gifts and stimulating investments to further the cause of Missouri Western State University.

Pre-Award Policies and Procedures

The process of procuring and administering extramural funding can be a daunting task if not properly organized. The following describes the respective duties of the Principal Investigator/Project Director (PI/PD) and the ORGSP, in cooperation with other campus entities, to complete the proposal development process.

The Proposal Development Process

1. **Director of Grants:** The Director of Grants provides regular notice of funding opportunities to staff and faculty via email, the ORGSP website, and other campus communication mechanisms. Faculty and staff will receive notices that fit with their expressed research interests or that are congruent with previously submitted pre-proposal summary forms.
2. **PI/PD:** When individual faculty or staff have a proposal idea and want to pursue a funding opportunity, it is the responsibility of the PI/PD to

complete the pre-proposal summary form (available online) before starting the actual proposal writing. This is to ensure that the project idea is something that can be supported by the University, and also to prevent duplication of effort in the case that two or more individuals are pursuing the same funding opportunity.

3. **Cooperative Activity:** While the PI/PD is responsible for researching the technical content and drafting the proposal, the Director of Grants will assist in the critiquing of the rationale, proposed procedures, and feasibility of successful implementation of the project within the budget limitations.
4. **Director of Grants:** The Director of Grants must review the proposed budget for compliance with Federal and State statutes, Western expenditure policies, and the funding guidelines of the proposed funding agency.
5. **PI/PD:** If the proposed project involves human subjects or the use of vertebrate animals, the protocol must be reviewed and approved by the Committee on the Use of Human Subjects in Research (CUHSR) or the Institutional Animal Care and Use Committee (IACUC) before the proposal can be submitted for administrative endorsements. The PI/PD must provide the necessary information to the appropriate review committee in order for the proposal to be reviewed before the submission deadline.
6. **PI/PD:** After the final proposal has been written and is ready for review, the PI/PD must submit the proposal endorsement form (available online) to the ORGSP. The endorsement form must be accompanied by the full proposal including detailed budget. The PI/PD must have received previous sanction to complete a full proposal via the pre-proposal summary form.
7. **Director of Grants:** The Director of Grants is responsible for the routing of all pre-proposal and final proposal endorsement forms for applicable signatures (i.e., department chair, dean, budget director, development office, and finally the vice president). The signing of any certification or assurance forms to the funding agency will also be completed during this routing process.
8. **Director of Grants:** While the Director of Grants maintains the permanent archive of funded and non-funded proposals, it is also her/his responsibility to disseminate copies of the completed proposal to all other departments that require one for future administrative purposes (i.e., Accounting Services).

9. **Cooperative Activity:** While the Director of Grants is responsible for mailing or electronically submitting the proposal packet to the funding agent, the timely submission of the proposal is dependent up the ability of the PI/PD to complete all necessary tasks at least one week before the submission deadline.

The following policies relate directly to the faculty and staff activities necessary to the extramural funding process. Some policies outlined below mirror or reinforce policies already stated in the Missouri Western State University Policy Guide (available on the web at <http://www.missouriwestern.edu/hr/policyguide.pdf>). It is through these policy and procedure standards that the extramural funding activities of the campus can be efficiently managed and maintained.

The Pre-Award Endorsement Process

It is the institutional policy that all grants and contract proposals, including pre-proposals, letters of intent, and awards on which Western will be a subcontractor, must be routed through the Office of Research, Grants and Sponsored Programs (ORGSP) and ultimately approved by the appropriate vice president prior to submission.

Completion of the Pre-Proposal Summary form is required before the principal investigator or project director (PI/PD) can begin the work of generating a full proposal or letter of intent (LOI). The pre-proposal form is designed to identify any administrative issues or concerns before the PI/PD completes a full proposal. The process also informs the ORGSP of all grant writing activities and can prevent multiple investigators from developing proposals for the same funding opportunity. The pre-proposal form is available at the ORGSP website (<http://www.missouriwestern.edu/grants/forms/>) and can be completed on-line.

Every full proposal submitted for external funding to any agency or organization whether public, private, or otherwise, must receive administrative approval by the respective vice president before it is submitted. The ORGSP is responsible for coordinating administrative approval of the proposal by the appropriate academic and financial offices at Western. The proposal and the endorsement form should be submitted to the Director of Grants at least one week before the proposal is due to be sent to the funding agency.

Salary and Fringe Benefits

The salary budgeted for project staff is a combination of the percent of their base salary plus the amount necessary to cover fringe benefits. The base salary is the individual's institutionally approved yearly salary. The portion of this base amount that is indicated on the grant budget is that which is representative of their project contribution. Since the fringe rate is variable depending upon level of pay, always contact the Director of Grants for the appropriate fringe rate

before completing the personnel section of the proposal budget. For illustration, the average rate of 27% is utilized in the following budgeting example.

Example: If the yearly salary of a faculty member is \$40,000 per year and their contribution to the project is 0.5 FTE (50% "Full Time Equivalent") then the base salary indicated on the project budget for the individual is \$20,000 per year. Using the average 27% fringe rate, the fringe calculated for the faculty member would be \$5,400 per year. The total salary budgeted for this faculty member for a single year of the project would then be \$25,400.

Summer Pay

Most granting agencies will allow an investigator to supplement his/her pay if the investigator is employed on less than a 12-month contract. It is Western's policy that if faculty are employed on a 9-month contract and are not teaching summer school, they will be eligible to receive up to 2/9s of their 9-month salary as additional summer compensation. The fringe amount necessary for summer pay may be significantly different from the amount budgeted for the regular 9-month contract period, so always contact the Director of Grants for the appropriate fringe rate before completing the personnel section of the proposal budget. Please note that the allowable amount of summer project pay is pro-rated according to an individual's summer teaching load. The more you teach the less summer pay you can receive through a summer project.

Reassigned Time

Faculty and staff reassigned time, externally funded through sponsored projects, is available only through mutual agreement with the appropriate department chair, dean, and vice president. Project funds must be used to cover the staffing costs associated with reassigned time such as adjunct faculty. A formal request for reassigned time (approved via the pre-proposal summary form) must be submitted to and approved by the appropriate chairperson and dean before adding it to your budget.

Indirect or "Facilities & Administrative" (F&A) Costs

While the amount of money required to complete the project is referred to as direct costs, the overhead expenditures incurred by Western are referred to as indirect costs. Indirect costs, what the OMB refers to as Facilities and Administrative costs, are added to the total budget amount in order to compensate the institution for general operating expenditures (i.e., accounting, facility maintenance, and administrative services). This rate is approved by the Department of Health and Human Services, and cannot be negotiated by the PI/PD.

Western currently utilizes the simplified procedure for small institutions, which looks at the ratio of total salaries and wages paid to all employees to the amount of facilities and administrative costs that are categorized as follows: general administration and general expenses, operation and maintenance of

physical plant, library, and department administration expenses. Institutions that have total direct costs of sponsored program work that does not exceed \$10 million in a single fiscal year may use this simplified method. Therefore, the indirect fees added to outgoing proposals should be calculated as a percent of base salaries and wages. The fringe benefit amount is not to be included in your calculation of indirect fees. Contact the Director of Grants for the current rate.

Most federal and state granting agencies permit inclusion of indirect expenses in the budget, while private foundations often do not. Whether or not your prospective funding agent permits this allowance is usually outlined within the agency funding policies available via the agency website.

It is the policy of Missouri Western State University to recover all allowable indirect costs for sponsored programs. All Federal agencies are obligated by law to recognize an institution's full-audited rates. In some situations, however, the agency may recognize the full rate but allow only partial recovery. If the indirect costs are not recovered, they are contributed as formal or informal cost sharing, whether cost sharing is required by the program or not.

Research Involving Human Subjects or Animals

Every proposal for research that will involve human subjects or vertebrate animals must be reviewed and approved by the Committee on the Use of Human Subjects in Research (CUHSR) or the Institutional Animal Care and Use Committee (IACUC) before the proposal can be submitted for endorsement to the Vice President for Academic and Student Affairs. Be sure to plan the proposal writing process so that the appropriate committee has sufficient time to schedule a meeting to review your proposal. See http://www.missouriwestern.edu/orgs/human_subs/ or <http://www.aphis.usda.gov/ac/> for further details.

Copyrights and Copyright Compliance

Faculty and staff are expected to adhere to the institutional policies in regard to copyright laws and copyrightable work. This expectation applies to generating project proposals for funding, the reporting of project data, and the preparation of manuscripts for possible publication. These policies are explained in detail in the Western Policy Guide.

Reporting Requirements

Complete and accurate reporting of grant-funded project outcomes is an important professional and institutional responsibility assumed by anyone who receives grant support. The PI/PD is responsible for completing grant reports as required by the funding agency. The utility of the information and the timeliness of the reports back to the funding agency reflect on our institution as a whole, so care must be taken to ensure that all reporting is of the highest quality.

Copies of all project reports will be maintained in the ORGSP. This provides the Director of Grants the information he/she needs to inform interested faculty, staff, or community members as to the important contributions that the PI/PD and project staff are making with their research or outreach activities.

Accounting Services must also have a copy of any performance reports and the final report, if one is required. This copy completes the project file to the satisfaction of external auditors. If your grant is ever audited, Accounting Services will provide the auditor with the requested documentation of your project's expenditures.

Proposal Development

Proposal Planning and Preparation

The Office of Research, Grants and Sponsored Programs provides administrative support for the grant activities of faculty and staff. Grant activities allow for professional development for faculty, staff, and students by providing opportunities for research and community involvement.

The ORGSP serves as the hub through which all proposals for extramural funding are routed. The Director of Grants assists faculty and staff in framing their research ideas and also finds funding opportunities that are appropriate to PI/PD's interests and the mission of Western. While faculty and staff are generating ideas, writing proposals, and fulfilling the obligations to funded projects, the ORGSP is able to relieve much of the administrative burden by facilitating communication between departments, maintaining continuity in proposal and reporting quality, and ensuring that project obligations are met in a timely manner.

Funding

Extramural funding will most often take the form of grants, fellowships, or contracts.

Grants

Grant funding is support provided to the institution to carry out a project in which the researcher and funding agency have common interests. These projects may include applied research, basic research, the development of methodologies that can be replicated elsewhere, demonstration projects, in-service training programs, or support of the arts and humanities.

Fellowships

Faculty or student fellowships are awards to support an individual while completing a highly specific project that lies within the interests of the agency or foundation.

Contracts

Contracts are agreements between the institution and a funding agency to perform specific services such as research, instruction, or product development. These agreements follow strict agency specific protocols, and are to be carried out on a schedule determined by the funding agency.

Components of a Proposal

While most funding agencies require a specific format for the proposal and the completion of their own application forms, the general layout of a grant proposal would include the following:

Summary or abstract

This component should clearly and concisely summarize the objectives, procedures, and evaluation methodology of the proposed project or program. The abstract should be the final section that you write.

Statement of problem

This is the section in which you begin to make your case for funding. While it may be tempting to start listing the new equipment or staff positions that you want the prospective grant to fund, it is more important that you describe what positive impact the project will have on the lives of faculty, staff, students, or community members. In short, this is the section in which the PI/PD identifies what needs to be done and why. The existence of the problem(s) stated must be supported by valid evidence (i.e., educational research, local job skill needs, student data, etc.) including a comprehensive review of the literature. Make sure that the need is not overstated such that the proposed project or intervention becomes unreasonable to ultimately demonstrate measurable impact.

Project Description

- **Methods and procedures:** This section includes the specific aims of your proposed project by describing what you are going to do and how you are going to do it. The activities need to be described completely and each must reflect the specific needs outlined in the problem statement. Among the other aspects to be included are the staff needs of the project, the responsibilities of each staff person, and a description of the population that will be served.
- **Evaluation of process and outcome:** This section describes how the impact of your project will be measured, answering the question, "Did this project do what it set out to do?" The evaluation plan should include things like data collection procedures (both process and outcome), an analytic plan, and how the information will be reported and utilized.

Budget

The budget describes the costs associated with the implementation of the project plan proposed. Each budget item must relate realistically to each program component, and must be justified according to the proposed methods, procedures, and analyses. Often the PI/PD will be required to provide detailed budget information on agency specific forms. The budget section of the proposal may include some or all of the following:

- Personnel: Salaries and wages proposed in the project budget must be consistent with the Missouri Western State University pay scale for individuals of equivalent experience, training, and job position. It is the responsibility of the PI/PD to budget for upcoming salary and wage increases that are likely to occur during the course of a multiple year project.
- Fringe Benefits: The fringe benefits cost should be listed separate from the base salary amount. Among the typical fringe benefits that this amount covers are retirement, health insurance, workers' compensation, and unemployment insurance. Always contact Accounting Services or the Director of Grants for the current fringe benefits rate.
- Equipment: It is often necessary to purchase special equipment for the proposed activities. Funding agencies will often allow for the lease, rental, or purchase of equipment. The equipment being requested must be integral to the project, and justification is necessary. Each piece of equipment must be itemized in the budget with a complete description.
- Supplies: This category most often includes consumable goods that are necessary for the project (i.e., copy paper, notebooks, participant incentives). These items must be itemized and justified based on programmatic needs.
- Travel: Federal agencies often allow for the inclusion of travel funds that involve presentation of research findings at conference or for regional project meetings. This category should include a description of the number of trips necessary, the destination(s), the number of individuals for whom support is requested, and the purpose for the travel. It is required that the approved mileage rate be used. Approximate costs for meals, lodging, transportation and miscellaneous items should be included as a travel expense.
- Other Expenses: Included in this category are those expenses that would not fit logically under any other category. Among these miscellaneous expenses could be report reproduction, reprint cost of publications, postage, books, etc. These expenses are

considered direct costs and require detailed justification. Always check for funding guidelines governing miscellaneous expenditures.

- Indirect Cost: The Department of Health and Human Services defines indirect cost as those which are not readily identifiable with a particular project or activity, but nevertheless are burdens of the institution and are necessary to the general operation of the institution and the conduct of its activities. Types of expenses usually considered as indirect costs include those incurred in operation and maintenance of buildings, grounds, and equipment; administrative salaries and expenses; and library costs. The rate is negotiated between HHS and institutions receiving Federal funding. Contact Accounting Services or the Director of Grants for the current rate.

Plans for future support

The final section in your proposal should provide the funding agency with your plan for project sustainability. It is advisable to present a plan that assures the funding source, to the extent feasible, that Western will be able to maintain the program after their funds have been utilized. The best plan for future funding is a plan that does not require outside grant or contract support.

Appendices

This section should be included as a part of the proposal at the discretion of the PI/PD. It may include any of the following: maps, pictures, tables, charts, letters of support or commitment, copy of tax exempt status, resumes of key personnel, literature cited or bibliography, and other background information. In short, this section includes all of the supportive documentation that you feel needs to accompany your proposal, but was not part of the agency specific application forms. Funding agencies often put limits on the size of appendices, so always be aware of the guidelines.

Post Award Policies and Procedures

Grant Negotiation

While the official notification of an award being made might be a letter provided to the PI/PD or to the appropriate vice president, this action might be preceded by a negotiating call from the grants office of the funding agency. The purpose of this call will be to discuss budget items, modifications in the scope of work, and/or to discuss a lower award than was requested. The institutional indirect rate cannot be negotiated by the PI/PD.

When the PI/PD receives the negotiation call, they must contact the ORGSP. The Director of Grants will review, in consultation with the appropriate vice president, the negotiation elements with the PI/PD to determine 1) if the goals and objectives of the project can be met with the negotiated budget, and 2) if there is additional institutional impact or commitment being requested by the funding agency. The

Director of Grants will review with the PI/PD the required documentation to be sent back to the agency.

Once the review is completed, the PI/PD will complete the revised budget and any other documentation required by the funding agency. The revised documents will then be reviewed by the ORGSP, endorsed by the appropriate vice president, and will then be forwarded to the funding agency.

Notification of Grant Award

Once the PI/PD has been officially notified of a grant award, he/she must notify the ORGSP immediately. No work on the grant can be done until an account number is assigned and obtained through Accounting Services.

The PI/PD should bring copies of the grant award and all documentation to the Director of Grants. Among the activities to be completed might be: 1) finalizing any negotiations with the funding agency, 2) obtaining signatures on the acceptance letter and returning it to the funding agent, and 3) providing copies of the acceptance letter and final proposal to Accounting Services. Once the PI/PD, department chair, and dean have been notified that the award acceptance process has been completed then the account number will be assigned and project activities may begin.

Starting up the Project

The ORGSP and Accounting Services are now ready to do their part in monitoring your project. Keep in mind that the award is to Western, and the institution holds ultimate responsibility for programmatic and budgetary compliance within the grant award conditions. Following are several general rules governing the expenditure of grant funds:

Allowable Expenditures

The same policies and procedures that apply to spending institutional monies apply to grant monies (e.g., state travel regulation, purchasing requirements, salary increase limitations, etc.).

Timeliness of Expenditures

Expenditures incurred outside of the stated award period will not be reimbursed. The PI/PD must work with Accounting Services to spend out or encumber funds before the end of the funding period.

Spending Across Budget Lines

Each agency has its own rules regarding flexibility within the four main budgetary categories (personnel, operating expenses, capital expenditures, and indirect costs). The guidelines of the funding agency supersede Western policy. The Director of Grants will advise you on the steps to be taken when a revision in your financial plan becomes necessary.

Expense Remittance and Reconciliation

The PI/PD is responsible for the completion and submission of all paperwork related to project expenditures. If the PI/PD has obtained a procurement card

from Accounting Services, then they are responsible for completion of the monthly transaction log. If the PI/PD is using personal forms of payment for project equipment, then they must submit a remittance form and itemized receipts to Accounting Services for reimbursement. The ORGSP and Accounting Services will maintain all of this documentation for audit purposes.

Project Fund Accounting

While some projects are able to request funds for administrative or clerical support, others are not. For the PI/PD without project funded clerical staff, the secretary in their department is essential to the efficient administration of the project budget. Departmental administrative assistants are often familiar with the forms and processes involved in spending funds. This departmental contribution of administrative clerical staff time is part of the institutional support that is implied by Western's acceptance of a grant or contract.

Expending Funds

Policies and procedures for grant fund expenditures are established to ensure smooth progress of your project. Key guidelines for general categories of personnel and non-personnel expenditures are described below.

Personnel Expenditures

The first step in paying grant employees is to determine the appropriate classification of pay. Several classifications and methods of payment are available. Please refer to your budget as approved by the funding agency and the Director of Grants for the classification of project staff.

Travel Expenditures

If your grant allows for reimbursement of travel expenditures all applicable State and University travel regulations must be followed. All travel documents (i.e., itemized receipts for meals, lodging, or airfare) must be submitted with a remittance form or procurement log to Accounting Services for processing.

Non-Travel Expenditures

The PI/PD may purchase the supplies specified in the project budget through personal methods of payment or with a Western procurement card. If purchasing supplies with personal funds, the PI/PD must submit an itemized receipt with a completed remittance form. If the grant has an operating budget for non-travel expenditures of at least \$2,000 the PI/PD may choose to obtain a procurement card. The procurement card is administered through Accounting Services and the Procurement Card Policies and Procedures handbook provides guidance on appropriate use.

Account Reporting

All billings and financial reporting will be handled through Accounting Services. As a result, the PI/PD will not be handling the funds. These funds will be automatically deposited into the assigned account number established for the particular grant or contract. In the event that the PI/PD should be the receiver of an award check from the funding agency it is their responsibility to get the check to Accounting Services as quickly and safely as possible.

Accounting Services will need the PI/PD to provide them with detailed information for financial reporting purposes. It is the responsibility of the PI/PD to maintain good record keeping. If the accounting duties for the project are substantial and the funding agency has provided for clerical support, a grant accountant is employed to manage the fiscal responsibilities of the grant. In this instance, it is the responsibility of the grant accountant to handle all billings, financial reporting, and reconciliation.

Modification of Grant

Sometimes it is necessary to modify a grant in regard to either the proposed activities or adjustments to the budget. While each agency has its own rules regarding flexibility within the four main budgetary categories (personnel, operating expenses, capital expenditures, and indirect costs), modifications or amendments to a previously approved proposal often require the authorization of the funding agency and the appropriate vice president. It is the responsibility of the PI/PD to ascribe to the requirements of the funding agency when making modifications. In this regard, the guidelines of the funding agency may supersede Western policy. While some budget changes may not require a formal proposal amendment, it is necessary to notify the funding agency before making changes in key personnel or scope of work. The Director of Grants will advise the PI/PD on the steps to be taken when a revision in your financial plan becomes necessary.

The PI/PD must bring to the attention of their department, their dean, and/or the ORGSP any circumstances that may delay satisfactory and timely completion of the project. Depending upon the funding agency, it may be necessary for the PI/PD to apply for a "no cost" extension in order to complete program activities.

Close Out of Grant

The responsibility of grant administration does not end for the PI/PD when the project activities have ceased. All grants will require some type of report to the funding agency at the end of the grant period. While the Federal government usually requires final reports within 90 days of the end of the funding period, the PI/PD should read the award notification carefully so that all reporting expectations of the funding agency can be fulfilled in a timely manner.

The final report usually provides a summary of project accomplishments. This document should provide research findings, intervention outcomes, and/or the evaluation of project implementation. In addition to providing the components that were explicitly outlined in the funded proposal (i.e., analytic and evaluation plans) the final report should also highlight any unexpected findings or unusual occurrences that impacted the project or hindered progress. It should be noted in this section if the project provided for academic presentations, journal publications, the leveraging of further funding, or supported student activities. Final reporting must be completed in accordance with the guidelines of the funding agency.

All expenses for your grant account must be incurred by the grant ending date. Expenditures incurred outside of the stated award period will not be reimbursed. It is the responsibility of the PI/PD to be aware of the grant start and end dates such that no expenses are recorded after the grant ending date. The PI/PD

must work with Accounting Services to spend out or encumber funds before the end of the funding period. While all items ordered must be received by the grant closing date, actual payments for the goods or services may not be made until a later date.

Once the grant has been closed out and all reports sent to the funding agency, records must be kept from three to five years, depending on the funding agency. This means that these records must be available to the funding agency if that agency decides to audit the grant. Project records will be archived by the PI/PD, Accounting Services, and the ORGSP. While the PI/PD and Accounting Services will maintain records for the amount of time required by the funding agency, the ORGSP will archive electronic copies of all proposals and reports indefinitely.